

such minor in this state. Such guardian shall have the same powers and be subject to the same liabilities as guardians of resident minors."

Publication.

SEC. 5[3]. This act being deemed of immediate importance shall take effect and be in force from and after its publication in the Iowa State Register and Iowa State Leader, newspapers published at Des Moines, Iowa.

Approved, March 15, 1882.

I hereby certify that the foregoing act was published in *The Iowa State Leader* March 18, and *Iowa State Register*, March 21, 1882.

J. A. T. HULL, *Secretary of State*.

CHAPTER 101.

FOR RELIEF OF FAMILY OF JAMES W. MCKENZIE, DECEASED.

H. F. 145.

AN ACT for the Relief of the Family of J. W. McKenzie, "The Hero of Kenesaw," and late Judge of the Eleventh Judicial District of Iowa.

Be it enacted by the General Assembly of the State of Iowa:

Balance of salary for full term as district judge allowed.

SECTION 1. That the treasurer of this state is authorized and directed to pay to the children of J. W. McKenzie, late judge of the eleventh judicial district of this state, and whose death was hastened by his arduous duties upon the bench, the balance in full of his salary for the full term for which he was elected and qualified as judge notwithstanding his resignation and death.

Approved, March 16, 1882.

CHAPTER 102.

CANCELLATION OF RAILROAD AID TAXES.

S. F. 331.

AN ACT Providing for the Cancellation of Taxes voted to aid in the Construction of Railroads.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That in all cases where taxes have been or may hereafter be voted and levied upon the property of any township, city, or town in any county in this state, for the purpose of aid-

ing in the construction of any railroad, under and by virtue of the laws authorizing and permitting the voting and levying of such tax, and when the railroad company to whom such taxes have been or may hereafter be voted has complied with the terms and conditions on which such aid or tax was or may hereafter be voted, and when such railroad company, by reason of the compliance with the terms and conditions on which such tax was voted, is entitled to receive the same and have such taxes collected and paid, neglects or refuses to receive such taxes or to permit the same to be paid and collected and certificates issued, as provided by law, for the period of six months after such tax is due and payable, such railroad company shall forfeit all *their* [its] right to such aid or tax; and the board of supervisors of the county in which such aid or tax was or may hereafter be voted and levied shall cause such tax to be abated and canceled on the tax-books of such county: *Provided*, that in all cases where taxes have been heretofore voted in aid of the construction of any railway it shall be the duty of the board of supervisors before causing the cancellation and abatement of such tax to give the railroad company to whom the tax was voted at least thirty days' notice in writing of their intention to abate and cancel such tax, such notice to be served like original notices.

Railroad companies entitled to receive tax voted failing to collect same within six months to forfeit right to same.

Duty of board of supervisors.

Companies to have notice.

SEC. 2. This act being deemed of immediate importance shall take effect and be in force from and after its publication in the Iowa State Register and Iowa State Leader, newspapers published at Des Moines, Iowa.

Publication.

Approved, March 16, 1882.

I hereby certify that the foregoing act was published in *The Iowa State Leader* March 18, and the *Iowa State Register* March 22, 1882.

J. A. T. HULL, *Secretary of State*.

CHAPTER 103.

PAYMENT OF OUTSTANDING COUNTY WARRANTS.

AN ACT Enabling County Treasurers to pay Outstanding Warrants. H. F. 9.
[Additional to Code, Title IV, Chapter 4, Relating to the County Treasurer.]

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That county treasurers are hereby authorized to issue calls for outstanding warrants at any time he may have sufficient funds on hand for which such warrant[s] *was* [were] issued; and from and after such calls have been made public interest shall cease on all warrants included in said call.

Outstanding county warrants may be called in.